

# **WILLIAM K. GAUER**

## ***CERTIFIED PUBLIC ACCOUNTANT***

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### **INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

Office of the State Auditor and Inspector  
State of Oklahoma  
2300 North Lincoln Boulevard, Room 100  
Oklahoma City, OK 73105

I have compiled the 2013-14 Annual Survey of City and Town Finances of the Town of Jet, Oklahoma, (SA&I Form 2643) included in the accompanying prescribed form. We have not audited or reviewed the financial statements in the accompanying prescribed form and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the basis of accounting prescribed by the Oklahoma State Auditor and Inspector.

Management is responsible for the preparation and fair presentation of the financial statements in the prescribed form in accordance with the basis of accounting prescribed by the Oklahoma State Auditor and Inspector and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements and supporting information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supporting information.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Oklahoma State Auditor and Inspector, and are not intended to be a complete presentation of the City's assets and liabilities.

This report is intended solely for the information and use of management and the Office of the Oklahoma Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.



William K. Gauer, CPA

May 31, 2015

**DUE DATE: Six months after Fiscal Year-End**

**IMPORTANT**

This report is to be completed by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 17, Section 17-105.1 of Title 17, SSARS 193.27 requires an accountant's completion report to accompany this form.

This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the municipality (public trusts, etc.) for the fiscal year ending **2014**. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 of this document.

This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities. When completed, please file electronically at [www.sai.ok.gov](http://www.sai.ok.gov).

**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
STATE OF OKLAHOMA  
GARY JONES, AUDITOR AND INSPECTOR  
ANNUAL SURVEY OF CITY AND TOWN FINANCES**

Town of Jet

Name  
PO Box 247

Address

City

State

ZIP Code

Jet

OK

73749

**RETURN** Office of the Auditor and Inspector  
State of Oklahoma at [www.sai.ok.gov](http://www.sai.ok.gov)

**Part I**

**TAX REVENUES**

Items 1-3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

Item	Amount (Unit cents)	Item	Amount (Unit cents)
1. <b>Property taxes</b> — General fund, building fund, and sinking fund	T01	3. <b>Occupation and business licensing and permits</b>	T03
2. <b>Local sales taxes</b> — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed by your government. Shares of taxes imposed by another government are to be reported under Part 1A below.	T02	a. Enter here licenses and inspection charges on occupations and businesses — (for example, inspection of restaurants, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses; and liquor licenses; business licenses, etc.	T04
a. General sales tax	T05	b. Other licensing and permits	T06
b. Franchise fee or tax	T06	4. <b>Other — Specify</b>	T08
c. Cigarette tax	C00		
	\$1,261		
d. Hotel/Motel	T07		
	\$899		

**Part 1A INTERGOVERNMENTAL REVENUE**

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in Part 1, any taxes imposed by your government which were collected for it by another government.

**Column (a) —** Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.

**Column (e) —** Report only amounts received directly from the Federal Government.

Purpose for which received	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
<b>General support</b> — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C00	D00	B00
1. Alcoholic beverage tax	\$4,765	D04	B04
2. Street and highways	C01	D05	B05
3. Health or hospital	C02	D06	B06
4. Grants received for water utilities	C03	D07	B07
5. Grants received for waste water utilities	C04	D08	B08
6. Grants received for housing, economic, and community development	C05	D09	B09
7. Airports	C06	D10	B10
8. Mass transit rail and/or bus system	C07	D11	B11
9. Grants received for transportation	C08	D12	B12
10. <b>ALL OTHER</b> (From State — code C09; From Federal Government — Code B09) — <i>Include in the appropriate box, receipts from various payments such as —</i>	C09	D13	B09
a. Parks and recreation (BOR or HUD)	C10	D14	B14
b. Public safety	C11	D15	B15
c. Job training	C12	D16	B16
d. Library grants	C13	D17	B17
<b>Other — Specify</b>	C14	D18	B18
e. _____	C15	D19	B19
f. _____	C16	D20	B20

**Part 1B OTHER REVENUES — Other than tax and intergovernmental revenues**

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

1. <b>Utility sales revenue</b> — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	Amount (Unit cents)	2. <b>Other sales and service revenue</b> — Gross receipts from sales, rentals, maintenance assessments, and utility receipts (carried in item 1) and exclusive of amounts received from other governments.	Amount (Unit cents)
a. <b>Water supply system</b>	A01	a. <b>Sewerage charges</b>	A02
	\$94,336		\$25,342
b. <b>Electric power system</b>	A02	b. <b>Refuse collection charges</b>	A03
			\$23,121
c. <b>Gas supply system</b>	A03	c. <b>Hospital charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.</b>	A04
d. <b>Transit</b>	A04		

**Part I.B OTHER REVENUES — Other than tax and intergovernmental revenues — Continued**

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

<b>2. Other sales and service revenue — Continued</b>		<b>Amount (Unit cents)</b>	<b>Amount (Unit cents)</b>
<b>d. Recreation charges (swimming, golf, auditoriums, etc.)</b>	A61	\$440	U60
<b>e. Airports — Include rentals and gross sales of gas and oil.</b>	A61		U60
<b>f. Parking facilities (parking lots, garages, parking meters)</b>	A63		U41
<b>g. Municipal housing project rentals (gross)</b>	A69		U36
<b>h. Ambulance services</b>	A63		U66
<b>i. Miscellaneous commercial activities (carnielenes)</b>	A69		
<b>j. Other (including miscellaneous fee collections)</b>	U61		
<b>3. Special assessments — Compulsory contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.</b>			
<b>4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.</b>	U11		
<b>Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>		<b>TOTAL miscellaneous other revenue</b>	<b>U96</b>
		<b>Sum of items 10e-10c.</b>	<b>\$2,658</b>

Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

**Column (a) —** Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement

**Column (b) —** Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.

**Column (c) —** Report construction outlays from all sources, i.e., bond proceeds, assessments, grants, etc.

<b>PURPOSE</b>	<b>EXPENDITURES BY PURPOSE AND TYPE</b>			
	<b>Personal services</b>	<b>Operations and maintenance</b>	<b>Construction</b>	<b>Purchase of land, equipment, and structures</b>
<b>GOVERNMENTAL ADMINISTRATION</b>				
<b>1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing, information technology).</b>	E23	E23	F23	G23
<b>2. Judicial and legal — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16).</b>	E25	E25	F25	G26
<b>3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.</b>	E29	E29	F29	G29
<b>HEALTH AND WELFARE</b>	E79	E79	F79	G79
<b>4. Social services</b>				
<b>5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.</b>	E30	E30	F30	G36
<b>6. Other hospitals — Payments to hospitals operated privately. Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.</b>				
<b>7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.</b>	E77	E77	F77	G77
<b>8. Health (other than hospitals) — All public health activities except provision of hospital care. Include environmental health activities: health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.</b>	E32	E32	F32	G32
<b>TRANSPORTATION</b>				
<b>9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges. Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 27, street clearing expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22e.</b>	E46	E46	F45	G46
<b>10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis</b>		\$17,334		
<b>11. Municipal airports</b>	E01	E01	F01	G01
<b>12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)</b>	E60	E60	F60	G60
<b>PUBLIC SAFETY</b>	E82	E82	F82	G82
<b>13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges, and vehicular control; vehicular inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in item 9).</b>				
<b>14. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.</b>	E24	E24	F24	G24

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY	
			Construction (c)	Purchase of land, equipment, and structures (d)
<b>PUBLIC SAFETY — Continued</b>				
15. <b>Correction institutions</b> — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	EA4	EA4	FA4	GA4
16. <b>Other corrections</b> — Probation and parole activities — But exclude "lock-up" operations (report in item 15).	EA5	EA5	FA5	GA5
17. <b>Protection inspection and regulation, n.e.c.</b> — Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	EA6	EA6	FA6	GA6
<b>AMBULANCE</b>	EA7	EA7	FA7	GA7
18. All expenditures for city operated or subsidized ambulance services	EA7	EA7	FA7	GA7
<b>CULTURE AND RECREATION</b>	EA8	EA8	FA8	GA8
19. <b>Parts, cultural activities, and other recreation</b> — Include playgrounds, golf courses, swimming pools, museums, maimas, community music, drama, celebrations, and zoos.	EA8	EA8	FA8	GA8
20. <b>Libraries</b> — Include payments to nongovernmental libraries as well as libraries operated by the city. Add to other governmental libraries should be excluded and reported in part III.	EA9	EA9	FA9	GA9
<b>UTILITIES</b>	EA10	EA10	FA10	GA10
21. <b>Gross expenditure for utility systems operated by your government.</b> Exclude interest (report in item 19), also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	EA10	EA10	FA10	GA10
a. <b>Water supply system</b>	\$32,876	\$51,571		
b. <b>Electric power supply</b>	EA11	EA11	FA11	GA11
c. <b>Gas supply system</b>	EA12	EA12	FA12	GA12
d. <b>Transit system</b>	EA13	EA13	FA13	GA13
e. <b>Sewers and storm sewers</b> — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	EA14	EA14	FA14	GA14
f. <b>Solid waste and landfill</b> — The collection and disposal of garbage and landfill operations	EA15	EA15	FA15	GA15
<b>INTEREST ON DEBT</b>		\$18,591		
22. <b>Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.</b>				
a. <b>Water supply system</b>		EA16		
b. <b>Electric power supply</b>		EA17		
c. <b>Gas supply system</b>		EA18		
d. <b>Transit system</b>		EA19		
e. All interest not covered by items 19a through 19d		EA20		
<b>ALL OTHER EXPENDITURES</b>				
23. <b>Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments.</b>  <b>Do not include: (1) Payments for retirement of debt, (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.</b>				
a. <b>Housing and community development</b> — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	EA21	EA21	FA21	GA21
b. <b>Economic development</b>	EA22	EA22	FA22	GA22
c. <b>Civil defense</b>	EA23	EA23	FA23	GA23
d. <b>Cemetery operations and maintenance</b>	EA24	EA24	FA24	GA24
e. <b>Miscellaneous commercial activities</b>	EA25	EA25	FA25	GA25
Other — Specify Z	EA26	EA26	FA26	GA26
f. _____				
g. _____				
h. _____				

## Part III

**INTERGOVERNMENTAL EXPENDITURES**

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) Enter "None" if your government made no reportable payments to other governments during the fiscal year.

Item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)	Item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)
1.	(a)	(b)	5.	(a)	(b)
2.			6.		
3.			7.		
4.			8.		

**Part IV SALARIES, WAGES, AND FORCE ACCOUNT**

Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.

200  
Amount (Omit cents)  
**\$62,214**

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.**

1. **Long-term debt** — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies.

When an advance refunding has resulted in a legal or an in-substance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.

AMOUNT, BY PURPOSE (Omit cents)				
	Outstanding at beginning of fiscal year	DURING FISCAL YEAR		Outstanding total (a) plus (b) minus (c)
		Issued (b)	Retired (c)	
a. Sewer debt	18U	28U	39U	48U
b. Water supply system debt	18U	29U	39U	48U
c. Electric power system debt	18U	28U	39U	48U
d. Gas supply system debt	18U	28U	39U	48U
e. Transit	18U	28U	39U	48U
f. Industrial revenue and pollution control debt	18U	24T	34T	44T
g. All other purposes	18U	29U	39U	48U
				\$0

2. **Short-term (interest-bearing) debt** — Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less — Exclude accounts payable and other noninterest-bearing obligations.

61V  
Amount (Omit cents)

a. Amount outstanding at beginning of fiscal year

b. Amount outstanding at end of fiscal year

64V

**Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-securely assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.

Type of fund	Amount at end of fiscal year (Omit cents)
1. <b>Sinking funds</b> — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.	W31
2. <b>Bond funds</b> — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement.	W61
3. All other funds except employee retirement funds	<b>\$441,934</b>
4. <b>Retirement systems</b> — Single employer plans only	

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Part VII AUDITOR INFORMATION

NOTE — This report will not be considered complete unless an accompanying "accountants compilation report on financial statements included in certain prescribed forms" is attached to the report. The municipality's auditor should follow the guidelines in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name									
William K Gauer CPA									
Address — Number and street									
121 South Noble Avenue									
City									
Watonga									
State									
OK									
ZIP Code									
73772									
Area code									
(580) 623-5071									
Number									
203									
Extension									
Name of contact person/Email									
Bill Gauer									

## COVERAGE OF THIS REPORT

The financial reporting entity for which information is to be presented should comply with generally accepted accounting principles for governments. Current authoritative guidance is provided in GASB Codification Section 2100 and/or GASB Statement No. 14. These statements prescribe that the financial reporting entity should consist of the primary government or oversight unit and all blended and discretely presented component units.

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appropriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

## SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALITIES 2014 ANNUAL SURVEY OF CITY AND TOWN FINANCES

### COVERAGE OF THIS REPORT

In addition to the fiscal activities of your general government, include the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- City water districts
- Medical center authorities
- Joint airport boards
- Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- Public trusts (Title 60, Section 176 of the Oklahoma Statutes)
- Separate road districts
- Sewer districts
- Utilities authorities
- Zoning districts

### Exclude Internal/Service funds

#### Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses.

##### 1. Property taxes (code T01)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. bonds.

##### 2. Local sales taxes

###### a. General sales tax (code T09)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

###### b. Franchise fee or tax, public utilities (code T15)

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

###### d. Other — Specify any sales tax not mentioned above.

##### 3. Licenses, permits, and other taxes

###### a. Occupation and business licensing and permits (code T28)

Enter here licenses and inspection charges on occupation and business.

###### b. Report only licenses and permits not included in 3a. (code T29)

#### Part II — INTERGOVERNMENTAL REVENUE

##### 1. General support

From State (code C30) — Enter amount received from alcoholic beverage tax county distribution.

##### 2. Streets and highways (codes C46, D46, and B46)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

##### 3. Health or hospitals (codes C42, D42, and B42)

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

##### 4. Grants received for utilities (codes C91 to B91)

##### 7. Grants received for mass transit and/or bus systems (codes C94 to B94)

##### 9. All other (From State —code C-89; From Federal Government — code B89)

Include in the appropriate box, receipts from various payments such as:

- Park and recreation (BOR or HUD)
- Community development and urban renewal
- Civic defense
- Water and sewer facilities
- Manpower planning and utilization

#### Part II B — OTHER REVENUE

##### 3. Special assessment funds

###### Include —

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations at part II, item 19e.
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

#### Part IV — SALARIES, WAGES, AND FORCE ACCOUNT

Report salaries and wages for all employees full- and part-time. Include salaries paid to employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

#### Part V — DEBT OUTSTANDING, ISSUED, AND RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

**Hospitals** — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Municipality	Hospital
Carnegie .....	Carnegie Tri-County Municipal Hospital
Cleveland .....	Cleveland Area Hospital
El Reno .....	Mercy Hospital El Reno
Fairview .....	Fairview Regional Medical Center Authority
Holdenville .....	Holdenville General Hospital
Lindsay .....	Lindsay Municipal Hospital
Norman .....	Norman Regional Hospital
Okeene .....	Okeene Municipal Hospital
Pauls Valley ..	Pauls Valley General Hospital
Pawnee .....	Pawnee Municipal Hospital
Tahlequah .....	Tahlequah City Hospital
Watonga .....	Watonga Municipal Hospital